

**2003****DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2003**

This statement must be completed, signed, and filed with the Valuation Division, Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0061, by March 1, 2003. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE, and ZIP CODE

**OFFICIAL REQUEST**

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization on or before March 1, 2003. Failure to file this statement may subject you to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.


**MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A	Name and address of person to whom correspondence regarding audit should be addressed:
(1) Tangible Property List				NAME
(2) Summary Control				
(3) Statement of Land Changes				MAILING ADDRESS (including zip code)
(4) Financial Schedules A to H				
(5) Schedule of Intangible Information				TELEPHONE NUMBER
(6) Schedules of Leased Equipment	600-A			( )
	600-B			Location of accounting records (street, city, state and zip code):
(7) Other Information as Requested (see instructions on reverse)				
a. Payments to Local Governments				
b. Stmt. of Rev/Cost Changes				
c. Annual Rept. to Federal Agencies				NAME OF AUTHORIZED REPRESENTATIVE (if applicable)*
d. Annual Rept. to State Agencies				
e. Form 10K				ADDRESS (street, city, state, zip code)
f. Shareholders Report — 6 copies				
g. Working Cash Statement				DAYTIME TELEPHONE NUMBER
h. Inventory Data				( )
i. Other				*Statement of Authorization (BOE-892) must be filed annually.

List primary business activities generating revenue: \_\_\_\_\_

(✓) ENTITY TYPE: ☐ Proprietorship ☐ Partnership ☐ Corporation ☐ Other Change in ownership prior 12 months? ☐ Yes ☐ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2003. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT



DATE

2003

PRINTED NAME OF OFFICER OR AUTHORIZED AGENT

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER



DATE

2003

**FOR OFFICIAL USE ONLY**

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the Board of Equalization requests that you file a property statement with this Board between January 1, 2003 and 5:00 P.M., on March 1, 2003. The property statement shall be completed in accordance with instructions included with the property statement and in the publication titled *Instructions for Reporting State-Assessed Property*, Publication 67GE, for lien date 2003. If you do not have these instructions, please let us know, and we will mail them to you.

All parts of the property statement must be filed by March 1 (exception — see “N/A” below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. Failure to file timely will result in an added penalty of 10 percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

## **(7) OTHER INFORMATION — INSTRUCTIONS**

*The following information shall be provided with the property statements:*

- a. a statement of your 2002 payments to local California governments for the use of public property. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- b. a statement of changes in revenue and/or costs for the future that are certain, such as rate increases ordered by the Public Utilities Commission or other regulatory agencies or contracts signed by management and labor unions. Please furnish regulatory agency's decision numbers if changes are due to rate case proceedings.
- c. a copy of your annual report(s) to federal regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., etc.
- d. a copy of your annual report to the California Public Utilities Commission.
- e. a copy of your Form 10K filed with the Securities and Exchange Commission.
- f. six (6) copies of your 2002 annual report to stockholders.
- g. a statement of the amount of working cash as determined by a lead-lag study prepared in connection with the latest request for a rate change to the appropriate regulatory commission(s) together with a copy of the study. The date of the rate request should also be stated on the study. If such a study is not available, the best estimate of average working cash may be reported with an explanation of how the amount was determined.
- h. a statement of the amount of inventory held for sale or lease in the ordinary course of business. Such inventory should be reported as follows:
  1. Inventory quantity and amount, at book cost, as of January 1, 2003.
  2. The average quantity and amount of inventory, at book cost, on hand during calendar year 2002. These figures may be calculated by averaging the twelve (12) month-end balances.
  3. Exempt inventory (items held for sale or lease in the ordinary course of business) or supplies which will become a component part of a product you manufacture or sell should not be reported on the Tangible Personal Property List (Form BOE-532).
- i. supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. Failure to respond to all parts of the property statement may subject you to the penalties of section 830 of the Revenue and Taxation Code.

N/A — Not Applicable

Forms BOE-600-A, BOE-600-B, and the Statement of Land Changes need not be returned if there is nothing to report. However, a positive response under the “N/A” column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Energy Regulatory Commission for the corresponding period: provided, however, that information regarding depreciation and taxes shall be furnished as called for in the schedules.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the Board in estimating fair market value.

**NOTE:** All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

**SCHEDULE A — Comparative Balance Sheet****2003**

COMPANY NAME

SBE NO.

BALANCE AT BEGINNING OF 2002		ASSETS		BALANCE AT END OF 2002	
\$	Plant and equipment .....		\$		
	Miscellaneous physical property ..... <sup>a</sup>				
	Investments in securities .....				
	Other investments .....				
	Sinking and other funds .....				
	Other utility plant .....				
	.....				
	Cash and working funds .....				
	Temporary cash investments and special deposits .....				
	Notes receivable .....				
	Accounts receivable .....				
	Interest, dividends, and rents receivable .....				
	Materials and supplies ..... <sup>a</sup>				
	Inventory held for sale or lease in ordinary course of business ..... <sup>a</sup>				
	Discount on capital stock .....				
	Discount and expense on funded dept. ....				
	Prepayments .....				
	All other deferred debits ( <i>describe</i> ) .....				
	.....				
	.....				
\$	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$		
<b>LIABILITIES</b>					
\$	Capital stock .....		\$		
	Premiums and assessments on capital stock .....				
	Funded debt unmatured .....				
	Capital stock expense .....				
	Other long term debt .....				
	.....				
	Loans and notes payable .....				
	Accounts payable .....				
	Matured interest and dividends .....				
	Taxes accrued .....				
	Customer deposits and advances .....				
	Other current and accrued liabilities .....				
	.....				
	Premium on long term debt .....				
	Depreciation reserve licensed vehicles ..... <sup>a</sup>				
	Depreciation reserve other plant and eq. .... <sup>a</sup>				
	Depreciation reserve nonoperative prop. .... <sup>a</sup>				
	Deferred income taxes <sup>b</sup> .....				
	Other reserves .....				
	Employees' provident reserve .....				
	Other deferred and unadjusted credits .....				
	.....				
	Retained earnings .....				
	.....				
\$	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		\$		

Notes: <sup>a</sup> Interstate companies show California end-of-year amount in box.<sup>b</sup> Attach a schedule detailing property related operating deferred tax reserve. Interstate companies also show California amounts if available.

SCHEDULE B — Gas Plant

2003

COMPANY NAME			SBE NO.	
GAS PLANT IN CALIFORNIA	BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
INTANGIBLE PLANT				
301 Organization	\$	\$	\$	\$
302 Franchises and consents				
303 Miscellaneous intangible plant				
PRODUCTION PLANT				
MANUFACTURED GAS PRODUCTION PLANT				
304 Land and land rights				
305 Structures and improvements				
306 Boiler plant equipment				
307 Other power equipment				
308 Coke ovens				
309 Producer gas equipment				
310 Water gas generating equipment				
311 Liquefied petroleum gas equipment				
312 Oil gas generating equipment				
313 General equipment — Other processes				
314 Coal, coke, and ash handling equipment				
315 Catalytic cracking equipment				
316 Other reforming equipment				
317 Purification equipment				
318 Residual refining equipment				
319 Gas remixing equipment				
320 Other equipment				
NATURAL GAS PRODUCTION PLANT				
PRODUCTION AND GATHERING PLANT				
325.1 Producing lands				
325.2 Producing leaseholds				
325.3 Gas rights				
325.4 Rights-of-way				
325.5 Other land and land rights				
326 Gas well structures				
327 Field compr. station structures				
328 Field meas. and reg. station structures				
329 Other structures				
330 Producing gas wells — construction				
331 Producing gas wells — equipment				
332 Field lines				
333 Field compr. station equipment				
334 Field meas. and reg. station equipment				
335 Drilling and cleaning equipment				
336 Purification equipment				
337 Other equipment				

SCHEDULE B — Gas Plant

2003

COMPANY NAME			SBE NO.		
GAS PLANT IN CALIFORNIA		BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
Production Extraction Plant					
340	Land & land rights	\$	\$	\$	\$
341	Structures & improvements				
342	Extraction & refining equipment				
343	Pipelines				
344	Extracted production storage equipment				
345	Compressor equipment				
346	Gas measuring & regulation equipment				
347	Other equipment				
STORAGE PLANT					
UNDERGROUND STORAGE PLANT					
350.1	Land				
350.2	Rights-of-way				
351	Structures & improvements				
352	Wells				
352.1	Storage leaseholds & rights				
352.2	Reservoirs				
352.3	Nonrecoverable natural gas				
353	Lines				
354	Compressor station equipment				
355	Measuring & regulating equipment				
356	Purification equipment				
357	Other equipment				
OTHER STORAGE PLANT					
360	Land & land rights				
361	Structures & improvements				
362	Gas holders				
363	Purification equipment				
363.1	Liquefaction equipment				
363.2	Vaporizing equipment				
363.3	Compressor equipment				
363.4	Measurer & regulation equipment				
363.5	Other equipment				
TRANSMISSION PLANT					
365.1	Land & land rights				
365.2	Rights-of-way				
366	Structures & improvements				
367	Mains				
368	Compressor station equipment				
369	Meas. & regulating station equipment				
370	Communication equipment				
371	Other equipment				

SCHEDULE B — Gas Plant

2003

COMPANY NAME			SBE NO.		
GAS PLANT IN CALIFORNIA		BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
DISTRIBUTION PLANT					
374	Land & land rights	\$	\$	\$	\$
375	Structures & improvements				
376	Mains				
377	Compressor station equipment				
378	Meas. & reg. equipment — General				
379	Meas. & reg. equipment — City Gate				
380	Services				
381	Meters				
382	Meter installations				
383	House regulators				
384	House regulators installations				
385	Industrial meas. & reg. station equipment				
386	Other property on custom equipment				
387	Other equipment				
GENERAL PLANT					
389	Land & land rights				
390	Structures & improvements				
391	Office furniture & equipment				
392	Licensed vehicles				
392	Trans. equipment — excluding licensed vehicles				
393	Stores equipment				
394	Tools, shop, & garage equipment				
395	Laboratory equipment				
396	Power operated equipment				
397	Communication equipment				
398	Miscellaneous equipment				
399	Other tangible property				
101	Total gas plant in service				
102	Gas plant purchased				
102	Gas plant sold				
103	Gas plant in process of reclass.				
104	Gas plant leased to others				
105	Gas plant held for future use				
106	Compl. const. not class. — Gas				
107	Const. work in progress — Gas				
114	Gas plant acquisition adjustment				
116	Other gas plant adjustments				
117	Gas stored UG — Noncurrent				
118	Other utility plant				
Total gas plant in California					
Total gas plant in other states					
GRAND TOTAL SYSTEM		\$	\$	\$	\$

**2003**NATURAL GAS PIPELINES  
INSTRUCTIONS FOR FORM BOE-517-GT**TABLE TO CONVERT FERC ACCOUNT NUMBERS INTO  
A COST DETAIL GROUP FOR BOE-517-GT SCHEDULE B-1**

FERC ACCOUNT NUMBERS												
COST DETAIL GROUP 1	COST DETAIL GROUP 2	COST DETAIL GROUP 3	COST DETAIL GROUP 4	COST DETAIL GROUP 5	COST DETAIL GROUP 6	COST DETAIL GROUP 7	COST DETAIL GROUP 8	COST DETAIL GROUP 9	COST DETAIL GROUP 10	COST DETAIL GROUP 11	COST DETAIL GROUP 12	COST DETAIL GROUP 99
305	352.2	332	311	380	306	393	333	307	330	391	364.7	301
326		343	362		308	395	334	316	331		370	302
327		353	363.1		309		345	320	352		397	303
328		367			310		346	337				304
329		376			312		354	347				325.1
341					313		355	357				325.2
351					314		363.3	363.5				325.3
361					315		363.4	364.8				325.4
364.2					317		364.5	371				325.5
366					318		364.6	387				338
375					319		368	392				340
390					335		369	394				350.1
					336		377	396				350.2
					342		378	398				352.1
					344		379					352.3
					356		381					360
					363		382					364.1
					363.2		383					365.1
					364.3		384					365.2
					364.4		385					374
							386					389
							399					

2003

SCHEDULE B-1 Cost Detail of Depreciable Property as of January 1, 2003

INTERSTATE COMPANIES: Prepare a separate Schedule B-1 for California and for Total System.

Check one: ☐ CALIFORNIA ☐ SYSTEM

COMPANY NAME	SBE NO.
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ORIGINAL COST						
CAL. YEAR OF ACQ.	COST DETAIL GROUP 1	COST DETAIL GROUP 2	COST DETAIL GROUP 3	COST DETAIL GROUP 4	COST DETAIL GROUP 5	COST DETAIL GROUP 6
2002						
2001						
2000						
1999						
1998						
1997						
1996						
1995						
1994						
1993						
1992						
1991						
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1973						
1972						
1971						
1970						
1969						
1968						
1967						
1966						
1965						
1964						
1963						
1962						
1961						
1960						
Prior						
TOTAL						



2003

SCHEDULE B-1 Cost Detail of Depreciable Property as of January 1, 2003

INTERSTATE COMPANIES: Prepare a separate Schedule B-1 for California and for Total System.

Check one: ☐ CALIFORNIA ☐ SYSTEM

COMPANY NAME	SBE NO.
--------------	---------

ORIGINAL COST

CAL. YEAR OF ACQ.	COST DETAIL GROUP 7	COST DETAIL GROUP 8	COST DETAIL GROUP 9*	COST DETAIL GROUP 10	COST DETAIL GROUP 11	COST DETAIL GROUP 12
2002						
2001						
2000						
1999						
1998						
1997						
1996						
1995						
1994						
1993						
1992						
1991						
1990						
1989						
1988						
1987						
1986						
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1975						
1974						
1973						
1972						
1971						
1970						
1969						
1968						
1967						
1966						
1965						
1964						
1963						
1962						
1961						
1960						
Prior						
TOTAL						

\* Excluding licensed vehicles

**2003****SCHEDULE C — Gas Net Utility Income Statement**

COMPANY NAME \_\_\_\_\_

SBE NO. \_\_\_\_\_

ACCOUNT TITLE	ACCOUNT NO.	2002 CALENDAR YEAR	2001 CALENDAR YEAR
<b>OPERATING REVENUES</b>			
Residential sales _____			
Commercial and industrial sales _____			
Other gas service revenues _____			
Other gas revenues _____			
 Total Operating Revenues _____	 400		
<b>OPERATING EXPENSES</b>			
Production			
Manufactured gas production _____			
Natural gas production _____			
Exploration and development _____			
Other gas supply _____			
Underground storage _____			
Other storage _____			
Transmission _____			
Distribution _____			
Customer accounts _____			
Customer service and information _____			
Sales _____			
Administrative and general _____			
 Total Operating & Maintenance Expenses _____	 401-402		
<b>NONCASH EXPENSES AND TAXES</b>			
Depreciation _____	403		
Amortization of limited term gas plant _____	404		
Amortization of other gas plant _____	405		
Amortization of gas plant acquisition adjustment _____	406		
Amortization of property losses _____	407.1		
Amortization of conversion expense _____	407.2		
Ad Valorem (property) Taxes _____	408		
Taxes other than income and A.V. taxes _____	408		
Federal income tax _____	409		
State income tax _____	409		
Provision for deferred income taxes _____	410		
Income taxes deferred in prior years credit _____	411.1		
Investment tax credit adjustment _____	411.4		
 Total Operating Expenses _____			
 Net gas utility operating income _____	 414		
<b>OTHER UTILITY OPERATING INCOME</b>			
Net utility operating income _____			

2003

SCHEDULE D — Statement of Income and Retained Earnings

COMPANY NAME		SBE NO.
	2002 CALENDAR YEAR	2001 CALENDAR YEAR
Net operating income (from Schedule C) .....	\$	\$
Net income from other operations .....		
Other income		
Revenues from nonoperative physical property .....		
Other income .....		
Total .....		
Income deductions		
Depreciation on nonoperative physical property .....		
Taxes on nonoperative physical property .....		
Other expenses of nonoperative physical property .....		
Interest .....		
Other income deductions .....		
Total .....		
Net income .....	\$	\$

STATEMENT OF RETAINED EARNINGS

	BALANCE AT END OF 2002	BALANCE AT END OF 2001
Balance at beginning of year .....	\$	\$
Net income, as above .....		
Other credits ( <i>explain</i> ) .....		
Dividends declared .....		
Other debits ( <i>explain</i> ) .....		
Balance end of year .....	\$	\$

SCHEDULE F — Statement of Deferred Income Taxes

COMPANY NAME	SBE NO.

ACCUMULATED DEFERRED INCOME TAXES - All Property Related

	ACCOUNT NUMBER	BALANCE AT END OF 2002	BALANCE AT END OF 2001
Accumulated Deferred Income Taxes			
Accumulated Deferred Income Taxes			
Accumulated Deferred Income Taxes			
Accumulated Deferred Income Taxes			
Accumulated Deferred Investment Tax Credits			
Total			

ACCUMULATED DEFERRED INCOME TAXES - Non-Taxable Property

Licensed Motor Vehicles			
Application Software			
Intangibles			
Other (Describe)			
Accumulated Deferred Investment Tax Credits - Non-Taxable Property			
Total			

2003

SCHEDULE G — Pipeline MCF in Gas Received  
and Delivered *(use January 1 to December 31 statistics)*

COMPANY NAME				SBE NO.	
LINE ITEM NO.	A  LOCATION	B  2002 CALIFORNIA MCF OF GAS RECEIVED	C  2002 OTHER STATES MCF OF GAS RECEIVED	D  2002 CALIFORNIA MCF OF GAS DELIVERED	E  2002 OTHER STATES MCF OF GAS DELIVERED
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL <i>(add lines 1 thru 39)</i>				
41	TOTAL MCF IN GAS RECEIVED <i>(add lines 40B and 40C)</i>				
42	TOTAL MCF IN GAS DELIVERED <i>(add lines 40D and 40E)</i>				

2003

SCHEDULE H — Pipeline MCF Miles  
(use January 1 to December 31 statistics)

COMPANY NAME					SBE NO.		
LINE ITEM NO.	A SBE PIPE LINE NO.	B PIPELINE SEGMENT NAME <i>(from-to)</i>	C CALIFORNIA MILEAGE	D OTHER STATES MILEAGE	E 2002 MCF PUMPED	F 2002 CALIFORNIA MCF MILES (C*E)	G 2002 OTHER STATES MCF MILES (D*E)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
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32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43		TOTAL <i>(add lines 1 thru 42)</i>					